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### **Abstract of the Disclosure**

A component for a siding system is disclosed. In one embodiment, the component includes an elongated body for positioning against the wall of a building or dwelling in a vertical orientation. The body may include an outwardly bowed portion that simulates the appearance of a log or timber. The component also includes first and second receivers projecting in opposite directions. When the component is vertically oriented against the wall, each receiver is adapted for receiving and at least partially covering a portion of a plurality of horizontally extending siding strips.